This person holds the following assertions: "(1) Dharmas of scripture are not ultimate objects of refuge, (2) false/deceptive phenomena are not ultimate objects of refuge, and (3) non-affirmative negations are not ultimate objects of refuge".

- (1) The first assertion (that Dharmas of scripture are not ultimate objects of refuge) is not correct because the Dharma of scripture that originates from the continuum of a Buddha is an ultimate object of refuge because it is an object of refuge that is genuinely final.
- (2) The second assertion (that false/deceptive phenomena are not ultimate objects of refuge) is not correct because the two Rupakayas are false/deceptive phenomena but are ultimate objects of refuge. The two Rupakayas are false/deceptive phenomena because they are conditioned (impermanent). Whatever is a conditioned (impermanent) phenomenon is necessarily a false/deceptive phenomenon because whatever is a conditioned (impermanent) phenomenon is a conventional truth, and conventional truths and false/deceptive phenomena are equivalent.
- (3) The third assertion (that non-affirmative negatives are not ultimate objects of refuge) is not correct because the two Svabhavakayas (nature bodies) are non-affirmative negatives but are ultimate objects of refuge.
- Regarding the statement that the two Rupakayas are ultimate objects of refuge, someone asserts:
 "The two Rupakayas are not ultimate objects of refuge because they are conventional objects of refuge. The two Rupakayas are conventional objects of refuge because they are conventional kayas.

It is not correct to say that whatever is a conventional kaya is necessarily a conventional object of refuge because the word 'conventional' of the term 'conventional object of refuge' and the word 'conventional' of the term 'conventional kaya' have different meanings. The meaning of the word 'conventional' of the term 'conventional object of refuge' is: that which, after having traversed a path, is not genuinely final. The meaning of the word 'conventional' of the term 'conventional kaya' is: that which appears to disciples.

Furthermore, the word 'ultimate' of the term 'ultimate refuge' and the word 'ultimate' of the term 'ultimate kaya' do not have the same meaning. The meaning of the word 'ultimate' of the term 'ultimate refuge' is: that which, after having traversed a path, is genuinely final. But the meaning of the word 'ultimate' of the term 'ultimate kaya' is: that which does not appear to disciples.

 Regarding the previous statement that whatever is conditioned is necessarily false/deceptive, someone presents a debate: "It follows that the law of karma is false/deceptive because it is conditioned. The reason for me saying this is that you previously stated that the two Rupakayas are false/deceptive because they are conditioned."

This is not correct because the words 'false or true' when investigating whether the law of karma is false or true, and the words 'false or true' when investigating whether the two Rupakayas are false or true do not have the same meaning. The words 'false or true', when investigating whether the law of karma is false or true, refer to: not being in accordance with reality or being in accordance with reality. (Please note that the Tibetan for 'false' – *slu ba* – also means 'fallible' which is why the law of karma is described as being *mi slu ba* or infallible) However, the words 'false or true', when investigating whether the two Rupakayas are false or true, refer to: the two truths.

If that was not the case, it would absurdly follow that the law of karma is not true. The consequence of that would be that keeping morality would not lead to rebirth in the celestial realm.

However, the law of karma is true because it is non-deceptive (infallible). The law of karma is non-deceptive because the law of cause and effect is non-deceptive. The law of cause and effect is non-deceptive because dependent arising is non-deceptive.

 Regarding the categorisation of objects of refuge into conventional refuge and ultimate refuge, someone holds: "Just as there are conventional and ultimate objects of refuge, there must also be conventional Dharma Jewels and ultimate Dharma Jewels".

However, this is not correct because this terminology is not used [in the Sutras or treatises]. If it were used, conventional Dharma Jewels would refer to symbolical and thus to nominal Dharma Jewels.

 Another person holds: "Just as there are conventional and ultimate objects of refuge, there must also be conventional Sangha Jewels and ultimate Sangha Jewels. Furthermore, Bodhisattvas who have reached the first bhumi, i.e. the path of seeing, are ultimate Sangha Jewels.

This is not correct because, as before, this terminology is not used [in the Sutras or treatises]. Also, are you saying that Bodhisattvas on the first bhumi are an ultimate Sangha Jewels because they have attained ultimate Bodhicitta? If the opponent accepts, we debate: It absurdly follows that the word 'ultimate' of the term 'ultimate Bodhicitta' and the word 'ultimate' of the term 'ultimate refuge' have the same meaning.

However, this not correct because ultimate Bodhicitta refers to the wisdom that directly realizes emptiness, and that is conjoined with Bodhicitta. Hence ultimate Bodhicitta is the meditative equipoise that directly realizes emptiness, and that manifests in the continua of those who have attained Bodhicitta.

Therefore it is not correct that whatever is an ultimate refuge is necessarily one of the three ultimate Jewels.

• Someone asserts: "The Dharma Jewel and the Sangha Jewel are not contradictory because the mental consciousness of the Buddha is both. The mental consciousness of the Buddha is a Sangha Jewel because it is a Buddha Jewel.

From the point of view of the Madhyamika Svatantrika tenet, there is no fault with that assertion because phenomena exist inherently and their inherent essence can be found when looking among their bases of imputation. Even though a person, for instance, is imputed and does not exist truly/ultimately, they nonetheless exist inherently and their inherent essence can be found among their aggregates. According to this tenet, the person that is found when searching for the essence of the person among their five aggregates is the mental consciousness. Therefore, the mental consciousness of a Buddha is an instance of a person, since it is the person that is found when looking for the essence of the Buddha among his/her aggregates. Since the mental consciousness of the Buddha is a person, it is both a Buddha Jewel and a Sangha Jewel. Furthermore, since it is the mental consciousness of the Buddha, it is also an Arya path and thus a Dharma Jewel.

Please note that according to the Madhyamika Svatantrika tenet, even though the mental consciousness of a person is a person, it is not an imputably existent person but a substantially existent person. The imputably existent person refers to the person who we ordinarily identify as a person, i.e. to the being who is imputed on any of their five aggregates.

Thus, from the point of view of the Madhyamika Svatantrika tenet, the imputably existent Buddha is both, a Buddha Jewel and a Sangha Jewel, but not a Dharma Jewel.

However, from the point of view of the Madhyamika Prasangika tenet, a person does not exist inherently and cannot be found when looking among their basis of imputation. They are merely imputed in dependence on the five aggregates and have no existence independent of imputation. Therefore, the Buddha's mental consciousness is not a person. It is a Buddha and Dharma Jewel but not a Sangha Jewel.